



DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-100908–23]

RIN 1545-BQ54

Increased Credit or Deduction Amounts for Satisfying Certain Prevailing Wage and Registered Apprenticeship Requirements; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking and public hearing; correction

SUMMARY: This document contains corrections to a notice of proposed rulemaking (REG-100908-23) that was published in the **Federal Register** on August 30, 2023. The notice of proposed rulemaking contains proposed regulations concerning increased credit or deduction amounts available for taxpayers satisfying prevailing wage and registered apprenticeship (collectively, PWA) requirements established by the Inflation Reduction Act of 2022 (IRA).

DATES: Written or electronic comments are still being accepted and must be received by October 30, 2023. The public hearing on these proposed regulations is scheduled to be held on November 21, 2023, at 10 a.m. ET. Requests to speak and outlines of topics to be discussed at the public hearing must be received by October 30, 2023.

ADDRESSES: Commenters are strongly encouraged to submit public comments electronically. Submit electronic submissions via the Federal eRulemaking Portal at <https://www.regulations.gov> (indicate IRS and REG–100908–23) by following the online instructions for submitting comments. Once submitted to the Federal eRulemaking Portal, comments

cannot be edited or withdrawn. The Department of the Treasury (Treasury Department) and the IRS will publish for public availability any comments submitted, whether electronically or on paper, to the IRS's public docket. Send paper submissions to: CC:PA:01:PR (REG–100908–23), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT: Concerning this proposed regulations, the Office of Associate Chief Counsel (Passthroughs & Special Industries) at (202) 317–6853 (not a toll-free number); concerning submissions of comments and or the public hearing, Vivian Hayes at (202) 317–6901 (not a toll-free number) or by email to *publichearings@irs.gov* (preferred).

SUPPLEMENTARY INFORMATION:

Background

The proposed regulation that is the subject of this correction is under sections 30C,

45, 45L, 45U, 45V, 45Y, 45Z, 48C, 48E, and 179D of the Internal Revenue Code.

Need for Correction

As published, the notice of proposed rulemaking (REG–100908-23) contains errors that need to be corrected.

Correction of Publication

Accordingly, the notice of proposed rulemaking (REG–100908-23) that is the subject of FR Doc. 2023–18514, published on August 30, 2023, at 88 FR 60018, is corrected to read as follows:

1. On page 60031, the third line from the bottom of the third column is corrected to read “Participation Requirement, then the penalty”.
2. On page 60334, in the first column, first line of the column is corrected to

read “Exception, or the BOC Exception, then the”.

3. On page 60036, in the third column, the last line of the third full paragraph is corrected to read “filers, and tax-exempt organizations.”.

4. On page 60036, in the third column, third line from the bottom of the fourth full paragraph is corrected to read “proposed regulation does not alter any of the DOL”.

5. On page 60037, in the first column, second line from the bottom of the first partial paragraph, the language “number” is corrected to read “Number”.

6. On page 60037, in the first column, seventh line from the top of the second full paragraph is corrected to read “include third-party disclosures for “.

7. On page 60037, in the second column, the fourth line of the third full paragraph is corrected to read “to display the prevailing wage rates “.

8. On page 60038, in the first column, fifth line from the bottom of the first full paragraph is corrected to read “prevailing wage and apprenticeship”.

9. On page 60040, in the first column, in the “**Authority:**” paragraph, the third line is corrected to read “U.S.C. 30C.”.

§ 1.45–7 [Corrected]

10. On page 60043, in the first column, the first line of paragraph (b)(7)(iv), is corrected to read “construction, alteration, or repair work”.

11. On page 60046, in the first column, the second line from the bottom of paragraph (c)(6)(iii)(C) is corrected to read “filing the tax return claiming the”.

12. On page 60046, in the second column, the sixth line from the bottom of paragraph (c)(6)(iii)(D), is corrected to read “filing the tax return claiming the”.

§ 1.45–8 [Corrected]

13. On page 60047, in the third column, the third line from the bottom of paragraph (c)(2), is corrected to read “apprentice-to-journeyworker ratio of the”.

14. On page 60049, in the first column, tenth line from the bottom of paragraph (e)(2)(ii)(F), is corrected to read “apprentices that were denied for the 120-”.

§ 1.45–12 [Corrected]

15. On page 60051, in the third column, the second occurrence of paragraph (c)(3) through paragraph (c)(8) is redesignated as paragraphs as (c)(4) through (9).

16. On page 60051, in the third column, the third line from the bottom of newly redesignated paragraph (c)(8) is corrected to read “apprentice-to-journeyworker ratios”.

17. On page 60052, in the first column, the first line of paragraph (d) introductory text is corrected to read “employed by the taxpayer, contractor,”.

§ 1.48–13 [Corrected]

18. On page 60053, in the third column, the second line from the bottom of paragraph (c)(1) is corrected to read “requirements of section 48(a)(10)(A)(ii) at the time such project is”.

Oluwafunmilayo A. Taylor,

Section Chief,

Publications and Regulations,

Associate Chief Counsel,

(Procedure and Administration).

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